

Message Text

UNCLASSIFIED

PAGE 01 STATE 068138

41

ORIGIN TRSE-00

INFO OCT-01 NEA-10 ADP-00 EB-11 L-03 COME-00 RSC-01 /026 R

66606

DRAFTED BY: TRSY: OS: M FIELD

APPROVED BY: EB/ IFD/ OMA: JKRIZAY

TRSY: OS: N GORDON

NEA/ ARN: D RANSOM (INFO)

EB / IFD/ OMA: W MILAM

SPECIAL CHARGE:

TX387

DESIRED DISTRIBUTION: TRSY

----- 052974

R 121558 Z APR 73

FM SECSTATE WASHDC

TO AMEMBASSY AMMAN

UNCLAS STATE 068138

E. O. 11652: N/ A

TAGS: EFIN

SUBJECT: RECIPROCAL TAX EXEMPTION FOR AIRLINES

REF: AMMAN 1144 AND 1462

1. BASED ON CONVERSATIONS WITH TWA IN NEW YORK (MR. DI PALMA) IT MAY BE ADEQUATE TO COVER 1972 IN NOTE SINCE LOSS INCURRED BY TWA IN 1971 SHOULD ELIMINATE ANY TAX LIABILITY THAT YEAR. IF SO, SIMPLEST SOLUTION TO CHANGE EFFECTIVE DATE IN PARA 3(B) FROM 1973 TO 1972.

2. IF NECESSARY TO ALSO COVER YEARS PRIOR TO 1972 WOULD PREFER TO DO SO BY DELETING PARA 3(B) ALTOGETHER AND EXPLAINING
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 068138

INTENT IN AN INTRODUCTORY PARAGRAPH TO NOTE. NEW LANGUAGE WOULD FOLLOW SALUTATION AND PRECEDE PROPOSED TEXT WHICH BEGINS WITH PRESENT PARA 1. IN SUBSTANCE, THIS PARAGRAPH WOULD SAY WISH TO CONFIRM THAT LAWS OF US AND JORDAN PROVIDE FOR RECIPROCAL EXEMPTION FROM TAX OF EARNINGS DERIVED FROM THE OPERATION OF SHIPS AND AIRCRAFT. LANGUAGE WOULD THEN CITE US INTERNAL REVENUE CODE OF 1954 AND JORDANIAN TAX LAW 25 OF 1964 AS BASES FOR EXEMPTION AND INDICATE THAT THEREFORE WE UNDERSTAND SUCH RECIPROCAL EXEMPTION TO APPLY AS OF ENTRY INTO FORCE OF JORDAN' S LAW ON DATE LAW ENTERED INTO FORCE, (E. G., JANUARY 1, 1965). NOTE WOULD THEN SAY THAT IN ACCORDANCE WITH THIS UNDERSTANDING, THE GOVERNMENT OF THE UNITED STATES OF AMERICA AGREES AS FOLLOWS: (LANGUAGE AS ALREADY SUGGESTED)

BODY OF NOTE WOULD REMAIN AS AT PRESENT WITH EXCEPTION OF PARA 3(B) WHICH WOULD BE DELETED. PARA 3 WOULD THEN READ AS A CONTINUOUS SINGLE PARAGRAPH WITHOUT THE NEED FOR THE LETTER (A).

3. TREASURY WILL PROVIDE SPECIFIC LANGUAGE FOR NEW INTRODUCTORY PARAGRAPH IF REQUESTED. PLEASE ADVISE. ROGERS

UNCLASSIFIED

*** Current Handling Restrictions *** n/a

*** Current Classification *** UNCLASSIFIED

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts:
Control Number: n/a
Copy: SINGLE
Draft Date: 12 APR 1973
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1973STATE068138
Document Source: CORE
Document Unique ID: 00
Drafter: TRSY: OS: M FIELD
Enclosure: n/a
Executive Order: n/a
Errors: n/a
Film Number: n/a
From: SECSTATE WASHDC
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1973/newtext/t19730441/aaaaigwo.tel
Line Count: 87
Locator: TEXT ON-LINE
Office: ORIGIN TR
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators:
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 73 AMMAN 1144 AND 1462
Review Action: RELEASED, APPROVED
Review Authority: boyleja
Review Comment: n/a
Review Content Flags:
Review Date: 06 DEC 2001
Review Event:
Review Exemptions: n/a
Review History: RELEASED <06-Dec-2001 by averetam>; APPROVED <08 FEB 2002 by boyleja>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: <DBA CORRECTED> gwr 971229
Subject: RECIPROCAL TAX EXEMPTION FOR AIRLINES
TAGS: EFIN, JO
To: AMMAN
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005